



Trustees' Financial Summary

FY2011-12

Submit ID: 0323-40377828

15 Flathead County

0323 Kila Elem

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

Certification

Business Manager/Clerk: Sharon Leach

Phone #: (406) 257-2428

(Signature)

(Date)

Chair, Board of Trustees: Cynthia Frech

(Signature)

(Date)

County Superintendent: Marcia Sheffels

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY12 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
132	Gifted and Talented	STATE	1503231312	State
141	Title II Part A	FEDERAL	1503231411	84.367
142	Title II Part A	FEDERAL	1503231412	84.367
195	Latch Key	LOCAL		
205	5th Grade-ExtraCurr	LOCAL		
208	8th Grade-ExtraCurr	LOCAL		
210	Interest/local	LOCAL		
214	Extra Curricular B	LOCAL		
245	Donation-Smirnow	LOCAL		
250	Library Books-ExtraCurr	LOCAL		
258	Autism Project	LOCAL		
260	Miscellaneous-ExtraCurr	LOCAL		
270	Yearbook-ExtraCurr	LOCAL		
300	Miscellaneous	LOCAL		
311	Title I, Part A, Improving Basic Programs	FEDERAL	1503233111	84.010A
312	Title I, Part A, Improving Basic Programs	FEDERAL	1503233112	84.010A
367	State OTO FullTime Kindergarten Startup	STATE		state
465	Title I, Part A, Improvement Grants	FEDERAL		84.010
540	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A090829	84.358A
541	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A100829	84.358A
772	IDEA Part B (Trans from Coop)	FEDERAL	1596957712	84.027A
910	Budget Amendment			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59,864.60	4,010.57		26,633.19
02	Taxes Receivable - Real and Personal (120-149)	24,055.01	1,279.06		
03	Taxes Receivable - Protested (150-159)	0.01	0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	8,168.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	92,087.62	5,289.64		26,633.19
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	24,055.02	1,279.07		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	24,055.02	1,279.07		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	8,449.98			
48	Fund Balance for Budget	59,582.62	4,010.57		26,633.19
52	TOTAL FUND BALANCE/EQUITY	68,032.60	4,010.57		26,633.19
53	TOTAL LIABILITIES AND FUND BALANCE	92,087.62	5,289.64		26,633.19



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	241.23	49,566.88	24,597.92	
02	Taxes Receivable - Real and Personal (120-149)	515.30			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,402.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	756.53	49,566.88	27,999.96	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	515.30		8,844.79	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	515.30		8,844.79	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	241.23	49,566.88	19,155.17	
52	TOTAL FUND BALANCE/EQUITY	241.23	49,566.88	19,155.17	
53	TOTAL LIABILITIES AND FUND BALANCE	756.53	49,566.88	27,999.96	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			329.87	4,599.07
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			329.87	4,599.07
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			329.87	4,599.07
52	TOTAL FUND BALANCE/EQUITY			329.87	4,599.07
53	TOTAL LIABILITIES AND FUND BALANCE			329.87	4,599.07



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,995.36	3,144.50		
02	Taxes Receivable - Real and Personal (120-149)				780.35
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,995.36	3,144.50		780.35
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				780.35
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				780.35
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	4,995.36	3,144.50		
52	TOTAL FUND BALANCE/EQUITY	4,995.36	3,144.50		
53	TOTAL LIABILITIES AND FUND BALANCE	4,995.36	3,144.50		780.35



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,083.12			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	1,083.12			
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,083.12			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	1,083.12			
53	TOTAL LIABILITIES AND FUND BALANCE	1,083.12			



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,763.89	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			7,763.89	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			7,763.89	
52	TOTAL FUND BALANCE/EQUITY			7,763.89	
53	TOTAL LIABILITIES AND FUND BALANCE			7,763.89	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	951.59	2,995.21		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	951.59	2,995.21		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	951.59	2,995.21		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	951.59	2,995.21		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	951.59	2,995.21		



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1111 District Levy - Real Property	246,690.42	233,585.87
	1112 District Levy - Personal Property	10,286.59	5,984.88
	1113 District Levy - Heavy Motor Vehicles	251.75	121.14
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	649.23
	1190 Penalties and Interest on Taxes	3,885.33	2,985.70
	1510 Interest Earnings	1,811.82	1,028.97
	1900 Other Revenue from Local Sources	0.00	15.09
	3110 Direct State Aid	355,591.17	403,267.63
	3111 Quality Educator	47,193.59	46,758.58
	3112 At Risk Student	0.00	7,378.41
	3113 Indian Education For All	3,366.00	3,202.80
	3114 American Indian Achievement Gap	400.00	400.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	30,249.27	35,475.11
	3120 State Guaranteed Tax Base Aid	196,381.36	178,316.76
	3444 State School Block Grant	27,044.18	27,044.18
	3730 HB645 State Special Education Allowable Costs	1,384.53	0.00
	7800 ARRA - State Fiscal Stabilization Fund	40,124.02	0.00
	7810 Education Jobs Fund	33,538.69	472.96

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	998,198.72	946,687.31
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	386,921.67	456,017.14
			2XX Personal Services - Employee Benefits	56,962.14	54,391.64
			3XX Purchased Professional and Technical Services	0.00	327.95
			5XX Other Purchased Services	3,087.73	1,549.81
			6XX Supplies and Materials	22,259.91	17,599.51
		21XX Support Services - Students			
			1XX Personal Services - Salaries	750.00	750.00
			2XX Personal Services - Employee Benefits	13.90	10.64
			3XX Purchased Professional and Technical Services	3,251.00	410.00
			5XX Other Purchased Services	307.50	337.50
			6XX Supplies and Materials	3,093.05	2,034.55
			8XX Other Expenditures	862.13	775.00
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	2,901.80	2,722.20
		222X Educational Media Services			
			1XX Personal Services - Salaries	15,117.50	15,630.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	22XX Educational Media Services				
			2XX Personal Services - Employee Benefits	280.26	221.81
			3XX Purchased Professional and Technical Services	11,758.16	4,114.15
			4XX Purchased Property Services	0.00	359.68
			6XX Supplies and Materials	4,578.89	1,491.25
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	24,628.65	26,568.51
			2XX Personal Services - Employee Benefits	4,656.58	4,577.03
			3XX Purchased Professional and Technical Services	15,906.80	15,177.69
			4XX Purchased Property Services	2,018.46	1,726.50
			5XX Other Purchased Services	3,864.61	3,978.90
			6XX Supplies and Materials	5,268.89	2,453.64
			810 Dues and Fees	2,613.00	1,907.00
			8XX Other Expenditures	0.00	1,285.17
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	73,076.93	96,269.32
			2XX Personal Services - Employee Benefits	2,554.74	2,566.16
			5XX Other Purchased Services	93.50	176.00
			8XX Other Expenditures	556.00	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	31,851.31	32,522.85
			2XX Personal Services - Employee Benefits	5,390.48	5,261.53
			5XX Other Purchased Services	1,404.16	1,361.35
			810 Dues and Fees	150.00	150.00
			8XX Other Expenditures	0.00	125.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	35,420.23	31,590.48
			2XX Personal Services - Employee Benefits	4,156.64	4,648.30
			3XX Purchased Professional and Technical Services	945.08	684.00
			4XX Purchased Property Services	33,451.41	36,348.01
			5XX Other Purchased Services	6,829.00	7,706.00
			6XX Supplies and Materials	16,525.82	13,870.70
	27XX Student Transportation Services				
			5XX Other Purchased Services	962.27	1,148.87
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	71,228.44	62,759.76
			2XX Personal Services - Employee Benefits	15,048.47	11,125.90
			3XX Purchased Professional and Technical Services	0.00	800.00
			6XX Supplies and Materials	195.46	331.63
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	2,700.26	2,467.35
	360 State Gifted & Talented Reimbursement				



Trustees' Financial Summary

FY2011-12

Submit ID: 0323-40377828

15 Flathead County
0323 Kila Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			1XX Personal Services - Salaries	700.11	700.00
			2XX Personal Services - Employee Benefits	12.98	9.93
			3XX Purchased Professional and Technical Services	0.00	18.00
			5XX Other Purchased Services	1,115.90	415.78
			6XX Supplies and Materials	12.78	217.91
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000.10	1,000.10
			2XX Personal Services - Employee Benefits	18.54	14.19
			3XX Purchased Professional and Technical Services	540.70	365.75
			6XX Supplies and Materials	0.00	9.95
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,825.20	1,661.80
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	2,050.00	0.00
			2XX Personal Services - Employee Benefits	38.00	0.00
			3XX Purchased Professional and Technical Services	1,650.00	1,650.00
			6XX Supplies and Materials	125.46	0.00
			810 Dues and Fees	65.00	165.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	40,124.02	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			1XX Personal Services - Salaries	33,538.69	472.96
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	13,650.00	13,240.00
			6XX Supplies and Materials	77.04	0.00
373					
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,384.52	0.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	50,014.75



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

971,571.87

998,286.60

Schedule Of Changes Worksheet

Beginning Fund Balance						117,780.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						946,687.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						998,286.60	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	8,449.98	Less Last Year	6,598.30	(4b)	1,851.68		
						1,851.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						68,032.60	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1111 District Levy - Real Property	11,750.03	13,086.87
	1112 District Levy - Personal Property	362.52	302.55
	1113 District Levy - Heavy Motor Vehicles	11.54	6.89
	1190 Penalties and Interest on Taxes	124.86	127.52
	1510 Interest Earnings	41.85	29.38
	2220 County On-Schedule Trans Reimb	5,848.87	7,097.16
	3210 State On-Schedule Trans Reimb	5,848.87	7,097.16

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

23,988.54 27,747.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular	Education Programs - Elementary/Secondary			
	24XX	Support Services - School Administration			
		1XX Personal Services - Salaries		3,956.27	4,006.21
	25XX	Support Services - Business			
		1XX Personal Services - Salaries		5,360.75	5,522.04
		4XX Purchased Property Services		500.00	0.00
	27XX	Student Transportation Services			
		1XX Personal Services - Salaries		3,414.69	3,675.59
		5XX Other Purchased Services		10,726.69	14,173.24

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

23,958.40 27,377.08



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						3,640.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						27,747.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						27,377.08	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,010.57	(5)



Trustees' Financial Summary

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0323 Kila Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	90.29	129.71
1621 Lunch Sales	26,545.77	27,906.79
4550 Federal Child Nutrition	104,023.38	117,191.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	130,659.44	145,228.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	60,627.29	62,428.65
3XX Purchased Professional and Technical Services	0.00	475.00
4XX Purchased Property Services	4,307.58	2,645.15
5XX Other Purchased Services	929.33	1,808.67
6XX Supplies and Materials	58,903.22	59,030.73
8XX Other Expenditures	0.00	85.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	124,767.42	126,473.20
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Schedule Of Changes Worksheet

Beginning Fund Balance	7,878.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	145,228.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	126,473.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	26,633.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	1,518.24	4,401.33
1112 District Levy - Personal Property	741.90	44.69
1113 District Levy - Heavy Motor Vehicles	4.99	2.22
1190 Penalties and Interest on Taxes	261.99	108.48
1510 Interest Earnings	43.80	29.62

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:	2,570.92	4,586.34
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
280 Special Education - Local and State		
1XXX Instruction		
5XX Other Purchased Services	0.00	6,370.00

Total Current Expenditures, Other Financing Uses and Residual

Equity Transfers Out:	0.00	6,370.00
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Schedule Of Changes Worksheet

Beginning Fund Balance	2,024.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,586.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,370.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	241.23	(5)



Trustees' Financial Summary

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15 Flathead County

0323 Kila Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	717.99	472.69
2240 County Retirement Distribution	123,349.74	129,845.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>124,067.73</u>	<u>130,318.42</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	60,607.10	72,055.45
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	117.48	118.51
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	2,367.99	2,469.70
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	3,857.81	4,198.10
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,066.42	27,411.92
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	5,828.87	6,011.49
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,548.20	4,991.62
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	534.87	580.78
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	11,374.03	9,916.69
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	109.66	110.61
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	156.65	158.03
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	321.11	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,284.99	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,253.47	74.73
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	9,496.61	9,864.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>123,925.26</u>	<u>137,962.01</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					57,210.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					130,318.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					137,962.01 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					49,566.88 (5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value
132 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	1,350.00
141 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	3,756.61
142 Title II Part A	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,741.04
195 Latch Key	
1945 Fees - Users/Resale of Supplies	25,438.10
210 Interest/local	
1510 Interest Earnings	293.59
245 Donation-Smirnow	
1900 Other Revenue from Local Sources	5,000.00
258 Autism Project	
5700 Resources Transferred from Other School Districts or Cooperatives	46,814.40
300 Miscellaneous	
1900 Other Revenue from Local Sources	553.60
311 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	20,740.03
312 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	42,710.67
465 Title I, Part A, Improvement Grants	
4650 Federal Miscellaneous Grants from OPI	3,897.00
540 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,842.00
541 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	570.21
772 IDEA Part B (Trans from Coop)	
5700 Resources Transferred from Other School Districts or Cooperatives	2,467.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<hr/> <hr/> 167,174.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value
132 Gifted and Talented	
360 State Gifted & Talented Reimbursement	
1XXX Instruction	
1XX Personal Services - Salaries	700.00
2XX Personal Services - Employee Benefits	109.62



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
132	Gifted and Talented			
	360	State Gifted & Talented Reimbursement		
		1XXX Instruction		
			6XX Supplies and Materials	540.38
		132 Subtotal		1,350.00
141	Title II Part A			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX Instruction		
			1XX Personal Services - Salaries	610.24
			2XX Personal Services - Employee Benefits	89.21
			3XX Purchased Professional and Technical Services	2,107.25
			5XX Other Purchased Services	949.91
		141 Subtotal		3,756.61
142	Title II Part A			
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund		
		1XXX Instruction		
			1XX Personal Services - Salaries	2,617.68
			2XX Personal Services - Employee Benefits	387.54
			3XX Purchased Professional and Technical Services	1,041.00
			5XX Other Purchased Services	2,533.76
			6XX Supplies and Materials	161.06
		142 Subtotal		6,741.04
195	Latch Key			
	840	Custody and Child Care Services		
		33XX Community Services		
			1XX Personal Services - Salaries	15,176.45
			2XX Personal Services - Employee Benefits	1,242.98
			3XX Purchased Professional and Technical Services	550.08
			6XX Supplies and Materials	7,878.60
		195 Subtotal		24,848.11
210	Interest/local			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
			8XX Other Expenditures	3,794.14
245	Donation-Smirnow			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
			8XX Other Expenditures	2,220.00
258	Autism Project			
	280	Special Education - Local and State		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
258	Autism Project			
	280	Special Education - Local and State		
		62XX	Resources Transferred to Other School Districts or Cooperatives	
		920	Resources Transferred to Other School Districts or Cooperatives	46,814.40
300	Miscellaneous			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX	Instruction	
		8XX	Other Expenditures	494.84
311	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
		1XX	Personal Services - Salaries	9,455.37
		5XX	Other Purchased Services	11,284.66
				<hr/>
		311	Subtotal	20,740.03
312	Title I, Part A, Improving Basic Programs			
	420	Title I, Part A, Improving Basic Programs		
		1XXX	Instruction	
		1XX	Personal Services - Salaries	25,044.24
		2XX	Personal Services - Employee Benefits	7,379.71
		3XX	Purchased Professional and Technical Services	3,893.38
		6XX	Supplies and Materials	1,451.49
		24XX	Support Services - School Administration	
		1XX	Personal Services - Salaries	4,273.34
		2XX	Personal Services - Employee Benefits	668.51
				<hr/>
		312	Subtotal	42,710.67
367	State OTO FullTime Kindergarten Startup			
	367	OTO Full-time Kindergarten Start-up		
		1XXX	Instruction	
		1XX	Personal Services - Salaries	10,651.63
540	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)			
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)		
		1XXX	Instruction	
		1XX	Personal Services - Salaries	486.28
		2XX	Personal Services - Employee Benefits	1,140.76
		3XX	Purchased Professional and Technical Services	1,675.00
		6XX	Supplies and Materials	204.50
		8XX	Other Expenditures	2,100.00
		24XX	Support Services - School Administration	
		1XX	Personal Services - Salaries	1,068.34
		2XX	Personal Services - Employee Benefits	167.12



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value
			540 Subtotal	6,842.00
	541 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)			
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
	1XXX Instruction			
			3XX Purchased Professional and Technical Services	570.21
	772 IDEA Part B (Trans from Coop)			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,392.72
			6XX Supplies and Materials	1,074.63
			772 Subtotal	2,467.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				174,001.03

Schedule Of Changes Worksheet

Beginning Fund Balance	25,981.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	167,174.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	174,001.03	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,155.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
132 Gifted and Talented	1,350.00	1,350.00	0.00
141 Title II Part A	3,756.61	3,756.61	0.00
142 Title II Part A	6,741.04	6,741.04	0.00
195 Latch Key	25,438.10	24,848.11	589.99
210 Interest/local	293.59	3,794.14	-3,500.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
245 Donation-Smirnow	5,000.00	2,220.00	2,780.00
258 Autism Project	46,814.40	46,814.40	0.00
300 Miscellaneous	553.60	494.84	58.76
311 Title I, Part A, Improving Basic Programs	20,740.03	20,740.03	0.00
312 Title I, Part A, Improving Basic Programs	42,710.67	42,710.67	0.00
367 State OTO FullTime Kindergarten Startup	0.00	10,651.63	-10,651.63
465 Title I, Part A, Improvement Grants	3,897.00	0.00	3,897.00
540 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,842.00	6,842.00	0.00
541 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	570.21	570.21	0.00
772 IDEA Part B (Trans from Coop)	2,467.35	2,467.35	0.00
Total	167,174.60	174,001.03	-6,826.43



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	21.85	2.09
	1910 Rentals	150.00	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>171.85</u>	<u>102.09</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
	7XX Property and Equipment Acquisition			3,036.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,036.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					227.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					329.87	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	57.59	36.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	57.59	36.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	4,562.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,599.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	0.00	38.73
1190 Penalties and Interest on Taxes	0.00	13.34
1510 Interest Earnings	120.02	30.05
3281 State Technology Aid	1,081.78	1,047.33
9710 Residual Equity Transfers In	0.00	982.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,201.80	2,111.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	334.00	0.00
6XX Supplies and Materials	130.00	0.00
8XX Other Expenditures	3,141.39	0.00
23XX Support Services - General Administration		
6XX Supplies and Materials	3,411.18	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	4,616.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	11,632.89	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	2,883.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,111.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,995.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	103.27	13.71
3445 State Combined Fund School Block Grant	2,398.01	2,398.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,501.28	2,411.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
4XX Purchased Property Services	4,027.58	0.00
8XX Other Expenditures	5,662.15	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	4,030.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,719.73	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	732.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,411.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b) 0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,144.50	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2011 Value	2012 Value
	1510 Interest Earnings	69.22	8.67
	9710 Residual Equity Transfers In	390.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>460.00</u>	<u>8.67</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					1,074.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					8.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,083.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
1111 District Levy - Real Property	317.46	36.88
1112 District Levy - Personal Property	193.67	4.38
1190 Penalties and Interest on Taxes	124.19	12.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	635.32	53.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	11,815.01	0.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	390.78	982.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	12,205.79	982.33

Schedule Of Changes Worksheet

Beginning Fund Balance					928.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					982.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2011 Value	2012 Value
205 5th Grade-ExtraCurr		
1700 Student Extracurricular Activity Receipts	3,031.10	3,794.72
208 8th Grade-ExtraCurr		
1700 Student Extracurricular Activity Receipts	7,760.07	12,006.60
210 Interest/local		
1510 Interest Earnings	118.17	79.81
211		
1700 Student Extracurricular Activity Receipts	172.80	0.00
214 Extra Curricular B		
1700 Student Extracurricular Activity Receipts	0.00	160.71
260 Miscellaneous-ExtraCurr		
1700 Student Extracurricular Activity Receipts	484.50	76.10
270 Yearbook-ExtraCurr		
1700 Student Extracurricular Activity Receipts	390.00	511.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>11,956.64</u>	<u>16,628.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	11,796.29	0.00
205 5th Grade-ExtraCurr		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	3,496.66
208 8th Grade-ExtraCurr		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	10,831.77
210 Interest/local		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	0.00	109.00
214 Extra Curricular B		
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	625.86	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2011 Value	2012 Value
250	Library Books-ExtraCurr				
	7XX Extracurricular Athletics and Activities				
	3XXX Operation of Non-Educational Services				
		XXX Student Extracurricular		0.00	64.20
260	Miscellaneous-ExtraCurr				
	7XX Extracurricular Athletics and Activities				
	3XXX Operation of Non-Educational Services				
		XXX Student Extracurricular		0.00	1,719.99
270	Yearbook-ExtraCurr				
	7XX Extracurricular Athletics and Activities				
	3XXX Operation of Non-Educational Services				
		XXX Student Extracurricular		0.00	567.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>12,422.15</u>	<u>16,789.50</u>

Schedule Of Changes Worksheet

Beginning Fund Balance					7,924.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16,628.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,789.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,763.89	(5)



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Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	30,339.00	26,239.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	439,427.25	452,996.73
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	17,062.65	13,664.23
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	33.95	19.95
XX	XXX 26XX 41X	Energy Utility Services	13,296.00	12,779.52
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	121,656.58	50,014.75
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	6,370.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,431.95
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,431.95

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,476.82
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,301.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	77,484.64
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2014 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	62,759.76	0.00	0.00	0.00
280	1XXX	2XX	11,125.90	0.00	0.00	0.00
280	1XXX	3XX	800.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	331.63	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	2,467.35	0.00	0.00	0.00
Totals			77,484.64	0.00	0.00	0.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY12.



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,666.00	0.00	0.00	0.00	5,666.00
Land Improvements	90,504.30	0.00	50,014.75	0.00	140,519.05
Buildings	952,362.52	0.00	0.00	0.00	952,362.52
Machinery and Equipment	103,527.06	0.00	0.00	0.00	103,527.06
Totals at Historical Cost	1,152,059.88	0.00	50,014.75	0.00	1,202,074.63
Less Accumulated Depreciation For:					
Improvement Accum	32,480.06	-0.02	7,025.96	0.00	39,506.00
Building Accum	323,966.59	0.00	18,676.33	0.00	342,642.92
Machinery and Equipment Accum	72,749.19	0.00	2,837.70	0.00	75,586.89
Total Accumulated Depreciation	429,195.84	-0.02	28,539.99	0.00	457,735.81
Governmental Activities, Capital Assets, net	722,864.04	0.02	21,474.76	0.00	744,338.82

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	18,676.33	0.00	0.00
Support Services Staff (22XX)	965.75	0.00	0.00
Operations and Maintenance (26XX)	947.70	0.00	0.00
Food Service (31XX)	255.00	0.00	0.00
Extracurricular (34XX, 35XX)	669.25	0.00	0.00
Unallocated	7,025.96	0.00	0.00
Total Depreciation for FY2012	28,539.99	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Compensated Absences	52,698.21	0.00	0.00	10,658.55	42,039.66	0.00	42,039.66
Total Governmental Activity							
Long-Term Liabilities	52,698.21	0.00	0.00	10,658.55	42,039.66	0.00	42,039.66

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.